

REVENUE DEPARTMENT[701]

Adopted and Filed

Pursuant to the authority of Iowa Code section 421.14, the Department of Revenue hereby amends Chapter 71, "Assessment Practices and Equalization," Iowa Administrative Code.

These amendments update the dates for filing protests of appeal with the local board of review for property tax assessments. These amendments also add a reference to the Iowa Code, which requires that the auditor notify taxpayers individually if the taxpayer's assessment increases due to an equalization order and allows assessors and taxpayers to agree upon an assessed value prior to the protest period. These changes were enacted as part of 2015 Iowa Acts, chapter 116.

Notice of Intended Action was published in the Iowa Administrative Bulletin as **ARC 2520C** on April 27, 2016. No public comments were received. No changes have been made from the Notice of Intended Action.

After analysis and review of this rule making, the Department anticipates a small fiscal impact to local governments due to the additional notice requirements for auditors.

Any person who believes that the application of the discretionary provisions of these amendments would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any.

The Department of Revenue adopted these amendments on August 16, 2016.

After analysis and review of this rule making, no adverse impact on jobs has been found.

These amendments are intended to implement Iowa Code sections 441.35 and 441.37.

These amendments will become effective October 19, 2016.

The following amendments are adopted.

ITEM 1. Amend paragraph **71.20(3)"c"** as follows:

*c. Notice to taxpayers.* If the value of any property is increased by a board of review or a board of review assesses property not previously assessed by the assessor, the person to whom the property is assessed shall be notified by regular mail of the board's action. The notification shall state that the taxpayer may protest the action by filing a written protest with the board of review within five days of the date of the notice. After at least five days have passed since notifying the taxpayer, the board of review shall meet to take final action on the matter, including the consideration of any protest filed. However, if the valuations of all properties within a class of property are raised or lowered by a uniform percentage in a nonreassessment year, notice to taxpayers ~~need~~ shall be provided ~~only~~ by newspaper publication as described in Iowa Code section 441.35 and in the manner specified in Iowa Code section 441.36.

ITEM 2. Amend paragraph **71.20(4)"a"** as follows:

*a.* A board of review may act only upon written protests which have been filed with the board of review between April 16 ~~2~~ and ~~May 5~~ April 30, inclusive. In the event ~~May 5~~ April 30 falls on a Saturday or Sunday, protests filed the following Monday shall be considered to have been timely filed. Protests postmarked by ~~May 5~~ April 30 or the following Monday if ~~May 5~~ April 30 falls on a Saturday or Sunday shall also be considered to have been timely filed. All protests must be in writing and signed by the taxpayer or the taxpayer's authorized agent. A written request for an oral hearing must be made at the time of filing the protest and may be made by checking the appropriate box on the form prescribed by the department of revenue. Protests may be filed for previous years if the taxpayer discovers that a mathematical or clerical error was made in the assessment, provided the taxes have not been fully paid or otherwise legally discharged. The protester may combine on one form assessment protests on parcels separately assessed if the same grounds are relied upon as the basis for protesting each separate assessment. If an oral hearing is requested on more than one of the protests, the person making the combined protests may request that the oral hearings be held consecutively. A board of review may

allow protests to be filed in electronic format. Protests transmitted electronically are subject to the same deadlines as written protests.

[Filed 8/16/16, effective 10/19/16]

[Published 9/14/16]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 9/14/16.